



General Assembly

Substitute Bill No. 42

February Session, 2004

* _____SB00042PD_ENV030104_____*

**AN ACT AUTHORIZING MUNICIPALITIES TO IMPOSE A SALES TAX
ON MEALS TO FUND ANTILITTER PROGRAMS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2004*) (a) As used in this section,
2 (1) "eating establishment" means any restaurant or other business,
3 excluding a cafeteria, that (A) is engaged in the sale of food at retail,
4 and (B) provides for on-premises consumption of the food such
5 restaurant or other business sells, and (2) "food court" means an open
6 area within a shopping mall or other complex with seating capacity
7 provided for the sale and consumption of food.

8 (b) Any municipality may, by ordinance adopted by its legislative
9 body, impose a surcharge on any sale within the meaning of
10 subparagraph (E) of subdivision (2) of subsection (a) of section 12-407
11 of the general statutes, as amended, which is sold for consumption off-
12 premise by any eating establishment located in the municipality. Such
13 surcharge shall not exceed one-half of one per cent of the sale and shall
14 not be imposed on food that (1) has been served in an eating
15 establishment and subsequently transferred to a disposable container
16 for purposes of allowing the purchaser or patron to transport leftovers
17 to another location, (2) is delivered by the eating establishment to the
18 purchaser's residence, office or other designated building, or (3) is sold
19 for consumption at a food court.

20 (c) Any funds received by a municipality from the surcharge
21 imposed pursuant to subsection (b) of this section shall be deposited
22 into a special fund or account maintained by the municipality which
23 shall be dedicated for expenses of the municipality related to the
24 removal or disposal of litter, as defined in subdivision (4) of section
25 22a-248 of the general statutes, as amended.

This act shall take effect as follows:	
Section 1	<i>July 1, 2004</i>

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Joint Favorable Subst. C/R

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